

EXHIBIT D



~~June 16, 2009~~ July 24, 2009

Internal Revenue Service
110 City Parkway Stop 5028 LVG
Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

-Tribes Holdings LLC (Case #09-14817-LBR) had employees from January 2006 thru May 2008. It did not have employees before or after those dates and as a result did not file returns during those periods. Therefore, we believe the 2005 and 2009 priority claims of \$400.00 and general claims of \$100.00 are not valid.

-Rhodes Arizona Properties, LLC (Case #09-14868-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2009 priority payroll claims totally \$1,000.00 are not valid.

-Six Feathers Holdings, LLC (Case #09-148333-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2008 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$1,000.00 and general claims of \$1,500.00 for this entity.

-Geronimo Plumbing, LLC (Case #09-14820-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,343.47 and general claims of \$1,897.29 for this entity.

-Gung-Ho Concrete, LLC (Case #09-148222-LBR) had employees until April 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity

level during any period. This should alleviate the priority claims of \$8,120.60 and general claims of \$2,999.96 for this entity.

-Apache Framing, LLC (Case #09-14818-LBR) had employees until October 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$237,068.86 and general claims of \$2,266.15 for this entity.

-Bravo LLC (Case #09-14825-LBR) had employees until August 2007, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,238.98 for this entity.

-Rhodes Companies, LLC (Case #09-14814-LBR) had employees during 2007 only. Before and after 2007, these employees were paid by Rhodes Design and Development. Since it had no employees before or after 2007, it did not file related returns. Therefore, we believe the 2005, 2006, 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$790,414.30 and general claims of \$2,105.68 for this entity.

-Rhodes Ranch Golf and Country Club, LLC (Case #09-14854-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. Additionally, its operations (along with all its employees) were transferred to Rhodes Ranch Golf Inc. in December 2008. Rhodes Ranch Golf Inc is responsible for filing and paying payroll taxes from January 1, 2009 forward. Rhodes Ranch Golf and Country Club properly filed its 2008 return timely and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$5,918.00. Additionally, Rhodes Ranch Golf Inc., which is not in bankruptcy, timely filed its returns for March 2009 and believes it has no unpaid payroll taxes for the 2009 period. Therefore, it is our belief that there are no unpaid payroll taxes for Rhodes Ranch Golf and Country Club, LLC or Rhodes Ranch Golf Inc. for December 2008 or March 2009. This should alleviate the priority claims of \$102,042.44 and general claims of \$3,000.00 for this entity.

-Rhodes Design and Development Corporation (Case #09-14846-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$360,490.00 for this entity.

-Rhodes Homes Arizona, LLC (Case #09-14882-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$9,454.00 for this entity.

-Tuscany Golf Country Club, LLC (Case #09-14884-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$5,753.28 and general claims of \$2,500.00 for this entity.

-Rhodes Realty, Inc. (Case #09-14841-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding 2009 claims. Additionally, it properly filed its 2008 return on 1/23/2009 and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$805.89 with related interest of \$6.54. This should alleviate the priority claims of \$41,770.53 for this entity.

-Pinnacle Grading LLC (Case #09-14887-LBR) properly filed its 2006 payroll returns, and our records show a refund owing at the time of filing of \$3,414.29. This should alleviate the priority claims of \$12,928.30 and general claims of \$2,801.62 for this entity.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claim numbers above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

Regards,

Mary Ann Hubbard

Mary Ann Hubbard
Corporate Controller
Rhodes Homes, its affiliates and subsidiaries

Contact:
702-873-5338
mhubbard@rhodeshomes.com





July 29, 2009
~~June 16, 2009~~

Internal Revenue Service
110 City Parkway Stop 5028 LVG
Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

-Batcave LP, Chalkline LP, Glynda LP, Jackknife LP, Overflow LP, Tick LP, Wallboard LP, Elkhorn Partners LP, Heritage Land LLC, and Rhodes Ranch General Partnership all file income tax returns directly, but our records show these returns or extensions have been properly filed and there are no outstanding taxes due for these entities. The IRS claims each of these entities owes \$500.00 in taxes (total of \$5,000.00).

-Parcel 20 LLC is a disregarded entity for income tax purposes, and its taxes are ultimately paid by James M. Rhodes personally. Our records show there are no outstanding taxes due related to this entity. The IRS claims this entity owes \$1,500.00 in taxes.

We have not received written proof of claims for the above entities, but have received notice of their filings with the court. As a result, we have presumed the claims relate to alleged unpaid partnership or corporate taxes. These entities were all set up for the purpose of holding or developing land and do not, and have not, had employees.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claims above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

Regards,

Mary Ann Hubbard

Mary Ann Hubbard
Corporate Controller
Rhodes Homes, its affiliates and subsidiaries

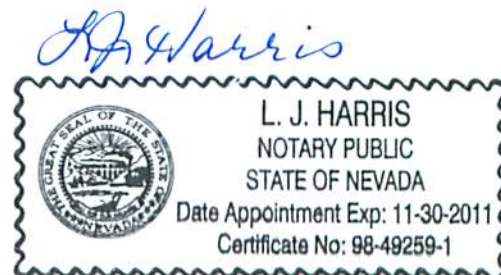


EXHIBIT E

LARSON & STEPHENS
 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

THE RHODES COMPANIES, LLC, aka
 “Rhodes Homes,” et al.,¹
 Debtors.

Case No.: BK-S-09-14814-LBR
 (Jointly Administered)

Chapter 11

Affects:

☐ All Debtors
☒ Affects the following Debtor(s):
 APACHE FRAMING LLC
 BRAVO LLC
 GUNG-HO CONCRETE LLC
 THE RHODES COMPANIES LLC
 RHODES DESIGN AND DEVELOPMENT
 CORPORATION

Hearing Date: December 17, 2009
 Hearing Time: 9:30 a.m.
 Courtroom 1

**ORDER GRANTING DEBTORS’ SECOND OMNIBUS OBJECTION TO INTERNAL
 REVENUE SERVICE CLAIMS PURSUANT TO SECTION 502(b) OF THE
 BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007 [DOCKET NO. _____]**

¹ The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf and Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No. 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

1 Upon consideration of the *Debtors' Second Omnibus Objection to Internal Revenue*
 2 *Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and*
 3 *3007* [Docket No. ____] (the "Objection"),² filed by The Rhodes Companies, LLC and its
 4 affiliated debtors (collectively, the "Debtors"), IT IS HEREBY ORDERED THAT:

5 1. Claim number 1-2 of the Internal Revenue Service in the amount of \$74,475.36
 6 filed against Apache Framing LLC is hereby disallowed and expunged in full.

7 2. Claim number 7-1 of the Internal Revenue Service in the amount of
 8 \$1,285,683.50 filed against Bravo LLC is hereby disallowed and expunged in full.

9 3. Claim number 1-2 of the Internal Revenue Service in the amount of \$399.96 filed
 10 against Gung-Ho Concrete LLC is hereby disallowed and expunged in full.

11 4. Claim number 23-3 of the Internal Revenue Service in the amount of \$5,338.80
 12 filed against Rhodes Design and Development Corporation is hereby disallowed and expunged in
 13 full.

14 5. Claim number 10-2 of the Internal Revenue Service in the amount of \$51.17 filed
 15 against Rhodes Companies LLC is hereby disallowed and expunged in full.

16 6. This Court shall retain jurisdiction to hear and determine all matters arising from
 17 the implementation of this Order.

18 APPROVED / DISAPPROVED:

19 DATED this ____ day of November 2009.

20 By: _____
 21 UNITED STATES TRUSTEE
 22 August B. Landis
 23 Office of the United States Trustee
 24 300 Las Vegas Blvd. S., Ste. 4300
 25 Las Vegas, NV 89101

26 Submitted by:
 27 DATED this 17th day of December 2009.

28 By: /s/ Zachariah Larson
 LARSON & STEPHENS

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

LARSON & STEPHENS
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